IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 22ND FEBRUARY 2007 / 3RD PHALGUNA 1928

WP(C).No. 4159 of 2007(T)

PETITIONER:

M/S.POWERMECH DIESELS,
CEARS TOWERS, ALLAPPATT CROSS ROAD,
ERNAKULAM, KOCHI-15, REP.BY ITS PARTNER AND
AUTHORISED SIGNATORY MR.K.REMESH.

BY ADV. SRI.BOBBY JOHN,
SRI.TOMSON T.EMMANUEL.

RESPONDENTS:
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1. **THE INTELLIGENCE INSPECTOR,**
   SQUAD-I, COMMERCIAL TAXES, ALAPPUZHA.

2. **THE COMMISSIONER OF COMMERCIAL TAXES,**
   THIRUVANANTHAPURAM.

BY GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 22/02/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C). NO.4159/2007:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE CERTIFICATE DTD. 25/10/2006 ISSUED BY THE ADDL. SALES TAX OFFICER, 4TH CIRCLE, ERNAKULAM EVIDENCING THAT THE PETITIONER IS A REGISTERED DEALER.

EXT.P.2: COPY OF THE INVOICE NO. 1181 DTD. 01/02/2007 ISSUED BY M/S. GENLITE ENGINEERING, VILLUPURAM, PONDICHERRY.

EXT.P.3: COPY OF THE INVOICE NO. S1-105 DTD. 02/02/2007 RAISED BY THE PETITIONER.

EXT.P.4: COPY OF THE NOTICE NO. OR 636/06-07 DTD. 05/02/2007 ISSUED BY THE R.1.

EXT.P.5: COPY OF THE REPLY DTD. 05/02/2007 SUBMITTED BY THE PETITIONER BEFORE THE R.1.

EXT.P.6: COPY OF THE INTERIM ORDER OF THIS HONOURABLE COURT IN W.P.(C). NO. 3036/07 (J) DTD. 25/01/2007.

EXT.P.7: COPY OF THE RELEASE ORDER DTD. 26/10/2006 ISSUED BY THE INTELLIGENCE OFFICER, SQUAD. NO. I, COMMERCIAL TAXES, KOTTAYAM.

//TRUE COPY//

prv.

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 4159 OF 2007-T

JUDGMENT

The petitioner has approached this Court, challenging Ext.P4 notice issued under Section 47(2) of the Kerala Value Added Tax Act. The consignment in respect of which the said notice was issued, was released pursuant to the interim order of this Court, subject to conditions imposed therein. In view of the above position, the Commercial Taxes Officer having jurisdiction over the matter is directed to finalise the proceedings against the petitioner, initiated by issuing Ext.P4 notice, after affording an opportunity of being heard to it, within six weeks from the date of production of a copy of this judgment.

The Writ Petition is disposed of as above.

22nd February, 2007. K.BALAKRISHNA NAIR, JUDGE.

Nm/